

2013 DRAFTING REQUEST

Assembly Amendment (AA-AB40)

Received: **5/29/2013** Received By: **jkreye**
Wanted: **As time permits** Same as LRB:
For: **Legislative Fiscal Bureau** By/Representing: **Moran**
May Contact: Drafter: **jkreye**
Subject: **Tax, Other - sales** Addl. Drafters:
Extra Copies:

Submit via email: **YES**
Requester's email: **Legislative Fiscal Bureau**
Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

LFB:.....Moran -

Topic:

Motion #271, exemption for self-service laundry machines

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 5/29/2013	wjackson 5/29/2013	jmurphy 5/29/2013	_____			
/1				_____	srose 5/29/2013		

FE Sent For:

<END>

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/?	jkreye	1 WY 5/29	jm 5/29	jm PH 5/29			

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<END>

GENERAL FUND TAXES -- SALES AND EXCISE TAXES

Exemption for Self-Service Laundry Machines

Motion:

Move to expand the current law exemption from the state sales and use tax to include all services performed by the customer when using any self-service laundry, dry cleaning, pressing, or dying machine, rather than only for coin-operated self-service machines. Specify that this provision would take effect on the first day of the third month beginning after publication of the budget bill.

Note:

Under current law, services are generally exempt from the state sales and use tax unless specified as taxable in statute. Current law generally imposes the tax on laundry, dry cleaning, pressing, and dyeing services, with certain exemptions. One of the current law exemptions is for coin-operated, self-service machine services performed by the customer. Current law does not provide an exemption from other types of self-service machines, such as those that are activated by tokens or magnetic cards. The motion would expand the current law exemption to include these other types of self-service machines. The motion is expected to reduce sales and use tax revenues by a minimal amount.



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBb0258/R

JK:.....

WJ

LFB:.....Moran – Motion #271, exemption for self-service laundry machines

**FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION
ASSEMBLY AMENDMENT ,
TO ASSEMBLY BILL 40**

in lled 5-29

1 At the locations indicated, amend the bill as follows:

2 1. Page 733, line 20: after that line insert:

← *Insert 733-20*

3 2. Page 1076, line 24: after that line insert:

← *Insert 1076-24 ↓*

4 (END)



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-2278/1

JK:eev:rs

2013 BILL

1 **AN ACT to amend** 77.52 (2) (a) 6. of the statutes; **relating to:** expanding the sales
2 tax exemption for coin-operated laundry services to include all self-service
3 laundry services.

Analysis by the Legislative Reference Bureau

Under current law, laundry services performed by a customer in a coin-operated, self-service machine are exempt from the sales tax. This bill extends that exemption to all self-service laundry services.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 ✓ SECTION 1. 77.52 (2) (a) 6. of the statutes is amended to read:
5 77.52 (2) (a) 6. Laundry, dry cleaning, pressing, and dyeing services, except
6 when performed on raw materials or goods in process destined for sale, except when

BILL

SECTION 1

1 performed on cloth diapers by a diaper service, and except when the service is
2 performed by the customer through the use of coin-operated, self-service machines. *LS*

3 **SECTION 2. Effective date.** *e*

end of 733-20

4 (1) This act takes effect on the first day of the 3rd month beginning after
5 publication. *LS*

6 (END) *e*

li
li
(1d) LAUNDRY SERVICES. *LS* the treatment of section
77.52(2)(a) 6. of the statutes

Insert
1076-24



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBb0258/1
JK:wlj:jm

LFB:.....Moran – Motion #271, exemption for self-service laundry machines

FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION

**ASSEMBLY AMENDMENT ,
TO ASSEMBLY BILL 40**

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 733, line 20: after that line insert:

3 “**SECTION 1484d.** 77.52 (2) (a) 6. of the statutes is amended to read:

4 77.52 (2) (a) 6. Laundry, dry cleaning, pressing, and dyeing services, except
5 when performed on raw materials or goods in process destined for sale, except when
6 performed on cloth diapers by a diaper service, and except when the service is
7 performed by the customer through the use of coin-operated, self-service
8 machines.”.

9 **2.** Page 1076, line 24: after that line insert:

1 “(1i) LAUNDRY SERVICES. The treatment of section 77.52 (2) (a) 6. of the statutes
2 takes effect on the first day of the 3rd month beginning after publication.”.

3 (END)